IN THE HIGH COURT OF JUDICATURE
ANDHRA PRADESH
AT HYDERABAD

THE HON'BLE MR JUSTICE J.CHELAMESWAR
and
THE HON'BLE MR JUSTICE D.APPA RAO

WRIT PETITION NO :19057 of 2006

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Dated: 15th September 2006.

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Between:

M/s. Spacetech,
Flat No.G1, Bhandari Residency,
Umanagar, Begumpet, Hyderabad.

..... PETITIONER

AND

The Deputy Commercial Tax Officer, Punjagutta Circle,
Hyderabad and another.

.....RESPONDENTS

THE HON'BLE SRI JUSTICE J.CHELAMESWAR
AND
THE HON'BLE SRI JUSTICE D.APPA RAO

W.P.NO.19057 OF 2006

ORAL ORDER:
(Per the Hon'ble Sri Justice J.Chelameswar)

The petitioner is a proprietary concern carrying on business in works contract and is a registered dealer under the A.P.G.S.T. Act. For the assessment year 2002-2003, the petitioner's liability under the abovementioned Act came to be determined by an order of the 1st respondent dated 31-03-2006. The petitioner carried the matter before the 2nd respondent by way of an appeal and the same was rejected by his order dated 03-07-2006 on the ground that the petitioner did not comply with the requirement of law of depositing the admitted tax and 12½ % of the disputed tax within stipulated period. Hence, the present writ petition.

Heard the learned Government Pleader for Commercial Taxes.

It is asserted by the learned counsel for the petitioner that though the amount referred to above, has not been deposited within the stipulated period, the same has since been deposited on 25-07-2006, therefore, he may be given a reasonable opportunity to argue the appeal on merits.

In the circumstances, we are of the opinion that the writ petition can be disposed of by directing the 2nd respondent to consider the appeal of the petitioner, which stood rejected by order dated 03-07-2006, on merits and in accordance with law.

With the above direction, the writ petition is disposed of at the stage of admission.

J.Chelameswar, J

D.Appa Rao, J

15th September 2006
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